P.12

Previous references. 1860-1

Spl File No. K522

190 .

Serial Nos. 35 to 39

(Gen. Fin)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 35 to 39

Part B. for July 1870

SUBJECT.

Letter from the Superintendent of Nundidroog Division, claiming exemption from Income Tax on behalf of his office. Manager, Major Haines and Head-Clerk, Mr. Blakie.

35. ~~From~~ the Dy Accl General
No: 270 dl 4th May 1870.
~~Submits~~ for consideration and orders the above letter in original

36. ~~To~~ the Secretary to Govt of India.
No. ~~697~~ 397 dl 13th May 1870.
~~Submits~~ for orders copy of the above.

37. ~~From~~ the same. No. 1250 dl 17th June 1870.
~~States~~ that Major Haines & Mr. Blakie are not subject to Indian Income tax in respect of their salary ~~but~~ they are subject to the tax on such pensions as they may receive from the Govt of Ind

G. R. S. 58

38. ~~From~~ the Dy Accl General. No. 873 dl 2. 7. 1870
~~Submits~~ for approval a draft circular with reference to the above & No. 37.

9. To the Dy. Asst General. No. 2077/132 d/ 19.7.1870.
Approves of the draft circular referred to in the above.

H 5 170

Letter from the Superintendent of Kandidroog Division, claiming exemption from Income Tax on behalf of his Office Manager Major Haines and Hd Clerk, Mr. Blakie

1870 No 27

From,
The Dy. Accountr. General
of Mysore

To,
The Secretary to the
Chief Commissioner
of Mysore

Dated 4th May 1870.

Enclosure No 7

No. 270

Submitted for the consideration and orders of the Chief Commissioner a letter in original from the Superintendent of Nundidroog Division claiming an exemption from the Income Tax on behalf of his Office Manager Mayor Haines and Mr. Clerk Mr. Blakie.

J. C. [illegible]

Sec No. 35
Spl Dte 5-2-9
Recd. 1-1860

5-7-87 14/5/70.

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MYSORE CHIEF COMMISSIONER'S OFFICE, BANGALORE.
AUDIT AND ACCOUNT DEPARTMENT.

No. 270

Dated 4th May 1870

From

The Deputy Accountant General, Mysore

To

The Secretary to the Chief Commissioner of Mysore

Sir,

1 I have the honor to submit for the consideration and orders of the Chief Commissioner a letter in original from the Superintendent of the Nundidroog Division No. 466/13 dated 2d instant claiming an exemption from the Income Tax on behalf of the Manager of his Office Major Haines, an Officer on the Retired List, and his Head Clerk Mr. Blakie, a pensioned Non-Commissioned Officer of the Indian Army.

2. Both these Officials appear to come under the terms of para II Clause 2 of the Notification issued by this Office under the Chief Commissioner's Authority No. 757 dated 16th April 1870, as, although now on the pension list, Major Haines is not the less a Commissioned Officer and Mr. Blakie a Non Commissioned Officer. This was the view expressed by Mr. Bowring on a similar reference regarding the License Tax of 1868 from Major Haines and Mr. Blakie as will be seen from the enclosed copy of my letter to the Superintendent Nundidroog Division dated 20th February 1868.

3. I may explain that the liability of servants of the British Crown serving in Mysore to the payment of Income Tax originated in orders of the

3)

the Government of India N. 2108 dated 26th April 1867 (enclosed) which were passed with reference to the License Tax. The Offg. Commissioner Mr. Saunders thereupon addressed the Government of India under date 9th May 1867 No. 835/25, with special reference to the liability of Uncovenanted Officials in Mysore, and the orders on that reference were communicated in the Financial Secretary's letter No. 209 dated 18th January 1868 × enclosed which formed the basis of the Notification of the Chief Commissioner dated 29th March 1869. This Notification was approved by the Government of India

The recent Notification of 16th April 1870 is similar in terms as regards Commissioned and Non Commissioned Officers.

I would only add that the Income Tax Act Section 4 exempts only those "Officers, Warrant Non Commissioned, and Privates", on allowances not exceeding 500 Rupees per mensem, who are not in Civil employment

I beg the return of the papers enclosed (7 letters) in this letter.

I have the honor to be
Sir
Your Most Obedient Servant

Deputy Accountant General
of Mysore

Fin. Dept
Financial
1870
No. 697
39

To The Secretary to the Govt. of India
Financial Dept
Calcutta

Dated 13th March 1871

Despatched

Received

Enclosures No. 3

Serial No. 69 } 1870-71
No. 38 }

Submits for orders copy of a letter from the Deputy Accountant General in Mysore relative to a claim to exemption from the operation of the Income Tax Act of 1870 in favor of certain individuals.

SC No. 36
Spl file 522
File no: 1-1870

Mysore Chief Commrs Office
Naudidroog 13th May 1870

(5)

For Secy

No. 697

39.

Sir,

In forwarding for the orders of Govt. the V.P.H. in C. the application of a Native for the dismissal of Asst. Surgn Field at Nundidroog with endorsement, I beg to bring to notice the operation of the Income Tax Act of 1870, suspended by the Supt. Bangalore Dispy Dist. in favor of two of the Native Assts. -

Mysore Chief Commrs Office

6)

of his Officers who are pensioners of the British Govt., I have the honor by direction of the Hy. Chief Comr. to submit, as follows, for the consideration of H.E. in C. -

2. The two persons in question, Major Haines a retired Officer of the Madras Army, and Mr. Blaikie a pensioned Non. Com.d Officer - are liable to the incidence of the Tax on their pensions, - but they can hardly, it seems to the Hy. Chief Comr. be held to come within the designation of "servants" of the British Crown, unless it be ruled that all pensioners are liable to serve if required to do so.

3 If not regarded as "servants" in this sense, their employment in a subordinate capacity

From 1870. No. 96

To The Under Secy: to the Govt of India
Financial Department
Simla

Dated 17 June /70

Despatched

Received 20th Do

Enclosures No.

General No. 2250 } 1870-71
Do. No.

In reply to letter 627 dated 37
that Rungo Haines & Bros Plaintiff
are not subject to Indian Income
Tax in respect of salary but
they are subject to the tax on
such premiums as they may
receive from the Govt of India—

Sl No. 37
File No: 1-1860

Noted 25-6-70.

No. 1250.

To,

The Chief Commissioner
of Mysore.

Financial Dept.

Sir,

In reply to your Secretary's letter No. 697/37 I am directed to state that Major Haines and Mr. Blaikie, are no more subject to Indian Income Tax in respect of the salary of the offices held by them, than any other person would be who was totally unconnected with the British Government.

2. Major Haines and Mr. Blaikie are only subject to the tax on such salaries or pensions as they may receive in consequence of their ~~connection with the~~ Government of India.

I have the honor to be
Sir,
Your most obdt servant

W. Hatton.
Under Secy: to the Govt of India

Simla
June
1870

W.H. 1.VI.6

25. 6. 70

Copy to Dept. x
Acct. Supt's
with copies of
our No. 0972
39
This with letter
to the Trans. Secy
Loc Comm
Mun. Co. re Dole

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9-18

Sl No 38
Spl file 522

1894 Aug 7

From The Dy. Accountt General
To of Mysore
The Secretary to the
Dated 2d Chief Commissioner
Despatched General Dept
Received July 94

Enclosures No.

General No. 10132 } 187-7.
No. 8273

I have the honor to submit for the Chief Commissioners approval a draft Circular with reference to Government of India Orders Financial Department No. 1250 of 17th June 94 in the Case of Major Haines and Lt. Blatchford of the Nundidroog Division Office.

J. M. Smith

Dy. Accountt General
& Ex. Cum. Bangalore

10.7.94

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9 10-

Fisl. (& 1870/71. No. 6.6.6
From. No. 2077
132

To The Secl. Govt. Secl. 132
of Mysore

Dated 19th July 1870

Despatched 20

Received

Enclosures No. 1

General No. 2077 } 1870/71.
Fisl No. 132 }

Your Docket No 8739 2d. Instant, forwarding for approval a draft Circular relative to Income Tax not being leviable on allowances drawn from the Mysore State by persons who are at present Pensioners of the British Govt -

Sl No 39

Sfe file 22

† herewith returned -

In reply states that the Govt think comments & opinions of the draft Circulars referred to - By Order 15/7/70 - No 37. Com Secl